

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et  
al.*,

Debtors.<sup>1</sup>

PROMESA  
Title III

No. 17 BK 3283-LTS  
(Jointly Administered)

**RESPONSES AND OBJECTIONS OF THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO, AS SOLE TITLE III  
REPRESENTATIVE OF THE DEBTORS, TO REQUESTS FOR PRODUCTION OF  
INDIVIDUAL BONDHOLDER (PETER C. HEIN) - SET 2**

<sup>1</sup> The Debtors in these Title III cases, along with each Debtor’s respective Title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK- 3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566 (LTS)) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808), (iv) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523 (LTS)) (Last Four Digits of Federal Tax ID: 3801). (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

attorney work product doctrine, the deliberative process privilege, or any other applicable privileges, doctrines, or immunities protecting information from disclosure.

In light of the General Objections identified in paragraphs 1, 2, 3, 4, 5, 6, 8, 9, 10, 13, 15, 16, and 18, and the specific objections above, the Commonwealth will not produce documents responsive to this Request.

**REQUEST NO. 49:**

Produce documents sufficient to show the aggregate value of all personal and real property in Puerto Rico not exempted from tax for each fiscal year July 1, 2016 through June 30, 2021.

**RESPONSE TO REQUEST NO. 49:**

The Commonwealth objects to this Request on the grounds that it does not seek information proportional or relevant to the analysis of the confirmability of the Plan. The Commonwealth also objects to this Request to the extent it seeks documents outside of the Commonwealth's possession, custody or control. The Commonwealth further objects to this Request because it is overly broad and unduly burdensome insofar as it seeks documents regarding "all personal and real property in Puerto Rico not exempted from tax" for the period from July 1, 2016 and June 30, 2021.

In light of the General Objections identified in paragraphs 1, 2, 3, 4, 5, 6, 8, 9, 10, 13, 15, 16, and 18, and the specific objections above, the Commonwealth will not produce documents responsive to these Requests.

**REQUEST NO. 50:**

Request No. 9 of Peter Hein's Requests for Production Set - 1 (dated August 20, 2021) is intended as a continuing request. See "Additional Instructions" Nos. 4 and 5. Without prejudice to my position that Request No. 9 of my Set - 1 was and should be treated as a continuing request, Request No. 9 is hereby re-propounded, as of the date thereof.

**RESPONSE TO REQUEST NO. 50:**

The Commonwealth objects to this Request because it is duplicative of Request No. 9 of the *Requests for Production of Individual Bondholder (Peter C. Hein) – Set 1* (the "First RFPs").

The Commonwealth incorporates, as if fully set forth herein, its Responses and Objections, as set forth in Responses and Objections of the Financial Oversight and Management Board for Puerto Rico, as Sole Title III Representative of the Debtors, to Requests for Production of Individual Bondholder (Peter C. Hein) - Set 1, dated August 27, 2021.

**REQUEST NO. 51:**

Produce all Communications sent to, or received from, the IRS by or on behalf of FOMB, FAFAA, Commonwealth, or any other representative, agency, or instrumentality of Commonwealth, relating to the tax treatment, or potential tax treatment, of bonds or other securities issued or proposed to be issued by Commonwealth or any agency or instrumentality thereof, including COFINA or GO bonds, during the pendency of these Title III proceedings, including any application (formal or informal) for rulings or determinations, including rulings or determinations of tax-exempt status.

**RESPONSE TO REQUEST NO. 51:**

The Commonwealth objects to this Request on the grounds that it does not seek information proportional or relevant to the analysis of the confirmability of the Plan. The Commonwealth further objects to this Request because discovery of “all Communications” is overly broad, unduly burdensome, and beyond the scope of legitimate or necessary discovery in connection with the analysis of the confirmability of the Plan. The Commonwealth also objects to this Request to the extent it seeks documents outside of the Commonwealth’s possession, custody or control. Further, the Commonwealth objects to this Request as overly broad and unduly burdensome insofar as it seeks communications sent to or received by “any other representative, agency, or instrumentality of the Commonwealth” regarding the “tax treatment, or potential tax treatment, of bonds or other securities issued or proposed to be issued by Commonwealth [sic] or any agency or instrumentality thereof . . . during the pendency of these Title III proceedings.” In addition, the Commonwealth objects to this Request on the grounds that it seeks information that is protected by the attorney-client privilege, the attorney work product doctrine, the deliberative process privilege, or any other applicable privileges, doctrines, or immunities protecting information from disclosure. Further,

the Commonwealth objects to this response because it is duplicative of Request No. 9 of the First RFPs.

Subject to the General Objections identified in paragraphs 1, 2, 3, 4, 5, 6, 8, 9, 10, 13, 14, 16, and 18, and the specific objections above, the Commonwealth will meet and confer regarding this Request.

**REQUEST NO. 52:**

Produce an English-language version Act 107-2020 (referenced on page 3 of the CRIM certified fiscal years 2022 through 2026 fiscal plan dated 4/23/2021 titled “Fiscal plan for the municipal revenue collecting center - Improving property tax collections”).

**RESPONSE TO REQUEST NO. 52:**

The Commonwealth objects to this Request on the grounds that it does not seek information proportional or relevant to the analysis of the confirmability of the Plan. Further, the Commonwealth objects to this Request on the grounds it seeks documents that are either publicly available or are more readily obtained from another source.

Subject to the General Objections identified in paragraphs 1, 2, 3, 4, 5, 6, 8, 9, 10, 15, 16, and 18, and the specific objections above, the Commonwealth will produce non-privileged documents responsive to this Request, if any.

**REQUEST NO. 53:**

Produce the fiscal plan models for, supporting or underlying the 4/23/2021, 5/27/2020, 5/9/2019, 10/23/2018 and/or 4/19/2018 Commonwealth fiscal plans certified by FOMB, including in a form that shows the calculations and assumptions in such models (an example of such a fiscal plan model is that referenced in the Retiree Committee PSA annexed as an exhibit to the Disclosure Statement, see, e.g., #17628-6-page-30-of-35 note 2).

**RESPONSE TO REQUEST NO. 53:**

The Commonwealth objects to this Request on the grounds that it does not seek information proportional or relevant to the analysis of the confirmability of the Plan. Prior versions of fiscal plan models are not relevant to the confirmability of the Plan. The Commonwealth also objects to

Request on the grounds that it seeks information that may be protected by the attorney-client privilege, the attorney work product doctrine, the deliberative process privilege, or any other applicable privileges, doctrines, or immunities protecting information from disclosure. The Commonwealth further objects to this Request because it is duplicative of Request No. 53.

In light of the General Objections identified in paragraphs 1, 2, 3, 4, 5, 6, 8, 9, 10, 15, 16, and 18, and the specific objections above, the Commonwealth will not produce documents responsive to this Request.

**REQUEST NO. 55:**

Produce all documents that discuss or relate to the reason attendance reports are not in existence for months beginning November 2020 to the present (this request follows up on AAFAF's response to date to my Request No. 25 in Set - 1 (August 20, 2021)).

**RESPONSE TO REQUEST NO. 55:**

The Commonwealth objects to this Request on the grounds that it does not seek information proportional or relevant to the analysis of the confirmability of the Plan. Whether attendance reports for the months from November 2020 to the present exist has no bearing on the confirmability of the Plan. Further, the Commonwealth objects to this Request on the grounds it seeks documents that are outside of its possession, custody and control. The Commonwealth further objects to this Request because it is better directed to AAFAF.

In light of the General Objections identified in paragraphs 1, 2, 3, 4, 5, 6, 8, 9, 10, 13, 15, 16, and 18, and the specific objections above, the Commonwealth will not produce documents responsive to this Request.

**REQUEST NO. 56:**

Produce copies of any record, whether a transcription, a recording or other memorialization, of what transpired in the course of the mediation and/or negotiation process that resulted in PSAs and/or the proposed plan.

**RESPONSE TO REQUEST NO. 56:**

The Commonwealth objects to this Request on the grounds that it seeks information that is protected by the mediation privilege, the attorney-client privilege, the attorney work product doctrine, the deliberative process privilege, or any other applicable privileges, doctrines, or immunities protecting information from disclosure. The Commonwealth further objects to this Request to the extent that it seeks information outside of the Commonwealth's possession, custody or control. The Commonwealth also objects to this Request as overbroad, unduly burdensome, and not relevant to the parties' claims or objections in connection with the Plan of Adjustment.

In light of the General Objections identified in paragraphs 1, 2, 3, 4, 5, 6, 8, 9, 10, 15, 16, and 18, and the specific objections above, the Commonwealth will not produce documents responsive to this Request.

**REQUEST NO. 57:**

Produce any documents that reflect participation of individual bondholders in the mediation and/or negotiation process that resulted in PSAs and/or the proposed plan.

**RESPONSE TO REQUEST NO. 57:**

The Commonwealth objects to this Request on the grounds that it seeks information that is protected by the mediation privilege, the attorney-client privilege, the attorney work product doctrine, the deliberative process privilege, or any other applicable privileges, doctrines, or immunities protecting information from disclosure. The Commonwealth further objects to this Request to the extent that it seeks information outside of the Commonwealth's possession, custody or control. The Commonwealth also objects to this Request as overbroad, unduly burdensome, and not relevant to the parties' claims or objections in connection with the Plan of Adjustment.

In light of the General Objections identified in paragraphs 1, 2, 3, 4, 5, 6, 8, 9, 10, 15, 16, and 18, and the specific objections above, the Commonwealth will not produce documents responsive to this Request.

**REQUEST NO. 58:**

Produce all reports, studies, calculations and analyses, and drafts thereof, and any summaries thereof, developed by the person or persons who assisted FOMB, Commonwealth and/or AAFAF in developing counts, estimates or projection of the population of Puerto Rico, and all Communications related thereto with such person.

**RESPONSE TO REQUEST NO. 58:**

The Commonwealth objects to this Request on the grounds that it does not seek information proportional or relevant to the analysis of the confirmability of the Plan. The Commonwealth also objects to this Request to the extent it seeks discovery regarding the certified fiscal plan. PROMESA section 106(e) deprives the court of subject matter jurisdiction to consider challenges to the Oversight Board's certification decisions, and accordingly, discovery regarding those decisions is improper. Further, the Commonwealth objects to this Request on the grounds that it seeks information that may be protected by the attorney-client privilege, the attorney work product doctrine, the deliberative process privilege, or any other applicable privileges, doctrines, or immunities protecting information from disclosure. The Commonwealth also objects to this Request because discovery of "all reports, studies, calculations and analyses" and "drafts thereof" is overly broad, unduly burdensome, and beyond the scope of legitimate or necessary discovery in connection with the analysis of the confirmability of the Plan.

Subject to the General Objections identified in paragraphs 1, 2, 3, 4, 5, 6, 8, 9, 10, 14, 15, and 16, and the specific objections above, the Commonwealth will produce non-privileged documents responsive to this Request, if any.

Dated: September 24, 2021  
San Juan, Puerto Rico

Respectfully submitted,

/s/ Brian S. Rosen

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